United Nations A/C.5/66/SR.1

General Assembly

Sixty-sixth session

Official Records

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Fifth Committee

Summary record of the 1st meeting

Held at Headquarters, New York, on Thursday, 29 September 2011, at 10 a.m.

Chair: Mr. Tommo Monthe ..... (Cameroon)

Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. Kelapile

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Organization of work

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11-52348 (E)

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The meeting was called to order at 10.15 a.m.

Organization of work (A/C.5/66/1; A/C.5/66/L.1)

1. **The Chair** invited members to consider the proposed tentative and provisional programme of work of the Committee for the main part of the session. The tentative programme of work had been prepared on the basis of the list of agenda items allocated to the Committee by the General Assembly (A/C.5/66/1). The note on the status of preparedness of the relevant documentation for those items (A/C.5/66/L.1) did not reflect the reports issued or submitted since the date of its issuance. A separate list on the status of documentation would be issued for the first and second parts of the resumed session.

2. He wished to highlight some of the recommendations made by the General Committee in its first report (A/66/250) and adopted by the Assembly at its 2nd plenary meeting. The Fifth Committee should complete its work for the main part of the session by 9 December 2011. In view of financial constraints, meetings of the Main Committees, including informal meetings, should start promptly at 10 a.m. and be adjourned by 6 p.m. The General Assembly had also decided, in accordance with past practice, to waive the requirement that at least one quarter of the members of a Main Committee should be present in order to declare a meeting open and to permit debate to proceed. It had drawn attention to rules 106, 109, 114 and 115 of the rules of procedure of the General Assembly governing the right to speak in a Committee and the length of statements.

3. Efforts should be made to reduce the number of resolutions adopted, and resolutions should not contain requests for reports from the Secretary-General unless such reports were strictly necessary for the implementation of those resolutions or for the continued consideration of an item. Resolutions should be short and action-oriented. In addition, the Main Committees should merely take note of the reports of the Secretary-General or of subsidiary bodies which did not require a decision by the Assembly and should neither debate nor adopt resolutions on them unless specifically requested to do so.

4. With regard to the programme budget, he drew attention to rule 153 of the rules of procedure on statements of programme budget implications and to paragraphs 12 and 13 of General Assembly decision 34/401 on the need to allow sufficient time for the Secretariat to prepare estimates of expenditure arising from draft resolutions and for the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee to consider such estimates. By that decision, the Assembly had requested the Fifth Committee, as a general practice, to consider accepting without debate the recommendations of the Advisory Committee on the financial implications of draft resolutions up to a limit of $25,000 on any one item. Firm deadlines should be set for the submission of reports of subsidiary organs to be considered by the Fifth Committee. A minimum of 48 hours were required for the Secretary-General to review the programme budget implications of proposals before the Assembly. Accordingly, he urged delegations to convey to their colleagues in the other Main Committees the importance of ensuring timely consideration of and action on draft proposals with programme budget implications.

5. **Mr. Di Luca** (Argentina), speaking on behalf of the Group of 77 and China, said that despite welcome improvements in the timely submission of documents for the Fifth Committee in recent years, the goal of 90 per cent compliance had not been met. He stressed the need for the timely issuance of documents in all six official languages in accordance with the six-week rule and expressed the hope that a solution would be found so as to enable the Committee to work effectively.

6. He welcomed the balanced programme of work prepared by the Bureau. In accordance with past practice, the Group would endorse the proposed programme on the understanding that it would be reviewed and amended after the first week, as needed.

7. As always, the Committee's deliberations should be inclusive and transparent to ensure that decision-making took place among the entire membership, not within small groups. The negotiation process, a confidence-building exercise driven by Member States, must be allowed to run its course. Member States had a collective responsibility to take decisions that were beneficial to the Organization and enabled it to discharge its mandates effectively and efficiently.

8. **Ms. Pakarati** (Chile), speaking on behalf of the Rio Group, said that the Group opposed indiscriminate cuts to the programme budget: the United Nations and its subsidiary bodies must be allocated the funds necessary to fulfil their mandates. The announced

reductions in resources for development in general, and particularly for the Economic Commission for Latin America and the Caribbean, were a matter of concern. The Commission, one of the main United Nations entities addressing development issues in the region, worked efficiently and effectively in a number of economic spheres that had a significant bearing on social improvement and the achievement of the Millennium Development Goals.

9. The Group was also concerned that approximately one quarter of the regular budget was allocated to special political missions: the Fifth Committee should consider alternative ways of funding such missions. While Member States must ensure that the Organization had the funding it required to function efficiently and discharge its mandates, they should also scrutinize and prioritize each of the Secretary-General's proposals.

10. The senior advisory group to consider rates of reimbursement to troop-contributing countries called for by General Assembly resolution 65/289 should be established in strict accordance with the resolution through a consultative process to allow for adequate representation of the States concerned. A successful outcome would depend on the legitimacy enjoyed by the advisory group in the eyes of Member States; proper representation and geographical balance in the composition of the group would therefore be crucial.

11. Lastly, the Rio Group urged Member States to pay their assessed contributions in full and on time and condemned any unilateral act or measure taken against a Member State to hinder the payment of its contributions.

12. **Mr. Coffi** (Côte d'Ivoire), speaking on behalf of the Group of African States, said that the late issuance of documents remained a challenge for the Committee. Despite the progress made in recent years, the compliance rate for timely issuance remained below the benchmark of 90 per cent. All pending reports should be issued expeditiously and a lasting solution should be found.

13. He reiterated the Group's view that the Committee should conduct its work in a transparent and inclusive manner.

14. **Mr. Torsella** (United States of America) said that the Committee was meeting at a time of severe worldwide economic challenge in which financial resources were scarcer for all Member States, efficiency was ever more important and all leaders must be accountable to their citizens for their fiscal decisions. At such a time, the United Nations could not afford to conduct business as usual, yet too much of the proposed programme budget represented just that.

15. His delegation had applauded the Secretary-General's call for managers to cut 3 per cent or more from their budget outlines, but not all of the Organization had risen to the challenge. A reduction in planned expenditure was not a cut, but merely a smaller increase than originally projected. The relevant test of fiscal discipline was whether the Organization would spend less in 2012-2013 than it had in 2010-2011: the proposed budget failed that test.

16. His Government approved the proposed cuts to conference services and abolition of vacant posts, but there were too few financially meaningful and sustainable economy measures, with reductions proposed in only half of the 37 budget fascicles before the Committee. A large part of the Organization's costs were for personnel, yet the Secretary-General proposed to abolish only 44 out of over 10,000 posts. Taking into account the additional resources that would be requested during the session, the result could be an alarming total programme budget of $5.5 billion for the biennium 2012-2013, representing an increase of 2 per cent, not a reduction.

17. The United Nations regular budget had grown from $2.6 billion in 2001-2002 to $5.4 billion in 2010-2011. While some of the increase was justified by new mandates that all Member States could be proud of, those mandates did not account for the trend. Special political missions might influence the picture for several years, but they were non-permanent expenses that did not have the same long-term impact as regular budget posts. Even excluding expenditure for such missions, the budget had increased by 75 per cent in a decade.

18. The budget lines for general operating expenses, staff travel, and grants and contributions should be scrutinized. Personnel, however, was the most important driver of long-term costs. In the previous 10 years the number of posts had increased by 15 per cent, from 8,989 to 10,307, while total compensation to employees had increased by 70 per cent. Average total compensation for a staff member was $238,000 biannually. He wished to know how management

intended to bring those numbers and costs back into line. He also wondered why Member States were told, for example, how many meetings were scheduled, but not how much the United Nations spent on health care for its staff. He reiterated his delegation's objection to the piecemeal presentation of the budget proposal and the lack of real financial analysis it contained. Budgets and the budget process should be streamlined to yield transparency, flexibility, managerial accountability and analysable, actionable information.

19. The business-like focus on efficiency was not his Government's alone: leaders from around the world, including in developing countries, had begun to advocate doing more with less. Examples abounded of public organizations that had managed, through an entrepreneurial approach, to save money and improve results. Money did not equal mandates and resources did not equal results: the question was whether every dollar was being used in the most efficient and effective way.

20. On the budget proposal to be considered by the Committee, he had a number of specific concerns. First, he was troubled that the Secretary-General's proposal relating to the new system of administration of justice was not yet available, as the costs arising from United Nations Dispute Tribunal and Appeals Tribunal decisions could be significant. Second, the delay in deploying the Umoja enterprise resource planning system and the potential for additional costs were matters of concern. The project should be implemented on time, without additional resources and with quantifiable savings. Third, for the Office of Information and Communications Technology, the priorities should be to complete Umoja and demonstrate the tangible results achieved with resources already allocated before making proposals for additional staff and resources. Fourth, the Committee should give the Office of Internal Oversight Services the resources and tools required to render it a robust office capable of making real management improvements at the United Nations.

21. Major stakeholders must be in agreement if the Committee was to reach the broadest possible consensus on any issue; his delegation would work closely with others during the upcoming session to that end. He called for a department-by-department and line-by-line review of the budget proposal in order to achieve a sustainable reduction in the Organization's expenses and set a new course of fiscal restraint.

22. **Mr. Okochi** (Japan) said that the Fifth Committee made all possible efforts, even working until the very last moment in the early hours of the morning, to reach the broadest possible agreement on the matters before it, as mandated by General Assembly resolution 41/213. He was confident that the Committee would continue to discharge that mandate in a spirit of cooperation.

23. At the current session the Committee would consider, in addition to the budget proposals for the biennium 2012-2013, systemic issues such as funding of special political missions, backstopping arrangements and recosting methodologies. The Secretariat should submit the related reports as soon as possible so that the Committee had sufficient time for thorough analysis and discussion.

24. **The Chair** said that he took it that the Committee approved the proposed tentative and provisional programme of work on the understanding that the Bureau would take into account the views expressed and make the necessary adjustments.

25. *It was so decided.*

26. **The Chair** suggested that a deadline of 15 October should be set for the submission of candidacies for appointments to fill vacancies in subsidiary bodies and other appointments and that the elections should be held on 4 November. He took it that the Committee had no objection to the suggestion.

27. *It was so decided.*

The meeting rose at 11.20 a.m.

United Nations A/C.5/66/SR.2

General Assembly
Sixty-sixth session

Official Records

Distr.: General
18 October 2011

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Fifth Committee

Summary record of the 2nd meeting
Held at Headquarters, New York, on Monday, 3 October 2011, at 10 a.m.

Chair: Mr. Tommo Monthe ..... (Cameroon)
Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. Kelapile

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Agenda item 138: Scale of assessments for the apportionment of the expenses of the United Nations

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11-52668 (E)

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The meeting was called to order at 10.10 a.m.

Agenda item 138: Scale of assessments for the apportionment of the expenses of the United Nations
(A/66/11 and A/66/69)

1. **Mr. Greiver** (Chairman of the Committee on Contributions), introducing the report of the Committee on Contributions on its seventy-first session (A/66/11), said that, while the General Assembly had taken note of the Committee's previous report (A/65/11), which had contained recommendations made in the light of the Assembly's decision in resolution 64/248 to review all elements of the methodology of the scale of assessments with a view to a decision before the end of its sixty-sixth session, it had not given further guidance for the Committee's work. At its recent session, the Committee had carried out a further review of methodology, pursuant to rule 160 of the rules of procedure of the General Assembly and Assembly resolutions 58/1 B and 64/248. In doing so, it had attempted to address the issues raised by Member States in the Fifth Committee at the main part of its sixty-fifth session.

2. The Committee had reaffirmed its recommendation that the scale of assessments should continue to be based on the most current, comprehensive and comparable gross national income (GNI) data and had recommended that the General Assembly should encourage Member States that had not yet done so to implement the System of National Accounts, 1993, and to report gross disposable income data as available. However, it had also recognized that GNI was currently still the best available measurement of the capacity to pay. The Committee had again considered alternative income measures in terms of defining adjustments to gross domestic product (GDP) to better reflect the capacity to pay, but had found no technical merit in their use.

3. The Committee had reaffirmed its recommendation that conversion rates based on market exchange rates (MERs) should be used for the scale of assessments, except where that would cause excessive fluctuations and distortions in the GNI of some Member States expressed in United States dollars, in which case price-adjusted rates of exchange (PAREs) or other appropriate conversion rates should be used. It would continue to study the conversion factor on the basis of further input from the Statistics Division and in the light of any guidance from the General Assembly. Furthermore, the Committee had reaffirmed its recommendation that, once a base period had been chosen, there were advantages in using it for as long as possible in order to smooth out over consecutive scale periods the impact for every Member State.

4. With regard to the debt-burden adjustment, some members of the Committee had considered that it should be eliminated as it was conceptually unsound, while others had indicated that it was an essential part of the methodology. Members had also indicated that refinements should be made to the current methodology on the basis of technical merit, for example by utilizing the debt-flow approach and basing it on public debt instead of total external debt, owing to the substantial improvement in the availability of data on public and publicly guaranteed debt in recent years. The Committee had decided to give further consideration to the debt-burden adjustment at future sessions, in the light of any guidance from the General Assembly.

5. The Committee, having reviewed alternative ways of determining the low per capita income adjustment threshold and their implications, had reaffirmed that the scale methodology should continue to take into account comparative income per head of population. It had also noted that the application of the maximum ceiling, currently 22 per cent, and the least developed countries ceiling, currently 0.010 per cent, had resulted in the redistribution of points in the scale of assessments.

6. As part of its consideration of other suggestions and other possible elements of the scale methodology, the Committee had carried out a detailed study of the question of annual recalculation and had decided to further consider the issue at its future sessions, in the light of any guidance from the General Assembly. The Committee had also reviewed the questions of large scale-to-scale increases in rates of assessment and discontinuity. Some members had expressed the view that annual recalculation was the only practical way to mitigate large scale-to-scale increases, while others had suggested that the effects of such changes could be mitigated by phasing in the increase in rates over a given three-year scale period. The Committee had decided to continue to consider the feasibility of application of systematic measures of transitional relief for Member States facing large scale-to-scale increases

in their assessment rates in the light of any guidance from the General Assembly.

7. The Committee's report contained a review of the latest report of the Secretary-General on multi-year payment plans (A/66/69), as well as updated information on the status of payment plans at 24 June 2011. The Committee had noted with concern that no new multi-year payment plans had been submitted in recent years, despite the encouragement of the General Assembly and the proven success of the system. It had also stressed that the submission of a plan and its status of implementation should be taken into account as one factor in considering requests for exemption under Article 19 of the Charter of the United Nations.

8. The Committee had considered six requests for exemption under Article 19 of the Charter, all of which had been received by the required deadline. Two Member States requesting exemptions had also submitted multi-year payment plans. All Member States requesting exemptions were encouraged to present such plans. The Committee had concluded that the failure of the six States concerned (the Central African Republic, the Comoros, Guinea-Bissau, Liberia, Sao Tome and Principe, and Somalia) to pay the minimum amount required to avoid the application of Article 19 was due to conditions beyond their control and recommended that they should be permitted to vote until the end of the sixty-sixth session of the General Assembly.

9. The Committee had noted that those same six Member States had been in arrears under the terms of Article 19 but had been permitted to vote until the end of the sixty-fifth session of the General Assembly. The Secretary-General had accepted in 2010 the equivalent of $2,014,291.59 in currencies other than the United States dollar.

10. The assessment rate for South Sudan, which had been admitted to membership in the Organization after the end of the Committee's session, would be considered by the Committee at its seventy-second session.

11. **Mr. Ramanathan** (Director, Accounts Division), introducing the report of the Secretary-General on multi-year payment plans (A/66/69), said that since five Member States had already completed payments under their payment plans, the report provided detailed information only on the two remaining plans, namely those submitted by Liberia and Sao Tome and Principe, and the status of their implementation as at the end of 2010. No other Member States had thus far submitted payment plans or schedules for the elimination of arrears, although several Member States had indicated to the Committee on Contributions that they were giving consideration to the submission of such a plan.

12. The Fifth Committee was invited to take note of the report of the Secretary-General on multi-year payment plans (A/66/69).

13. **Mr. Di Luca** (Argentina), speaking on behalf of the Group of 77 and China, reaffirmed the Group's position that the resources provided to the United Nations must be commensurate with its mandates. It was therefore crucial for Member States to pay their assessed contributions in full, on time and without conditions. Nonetheless, the General Assembly, when considering matters related to Article 19 of the Charter, should fully take into account the genuine difficulties that temporarily prevented some developing countries from meeting their financial obligations. The Group emphasized that addressing the question of Article 19 was a matter of urgency and should be the top priority under the current agenda item at the Assembly's sixty-sixth session.

14. The Fifth Committee was the appropriate Main Committee of the General Assembly entrusted with responsibilities for administrative and budgetary matters. Any discussion of budgetary, financial or administrative matters should therefore be confined to that Committee.

15. The Group further reaffirmed that the principle of capacity to pay remained the fundamental criterion for the apportionment of the expenses of the United Nations and rejected any changes to the elements of the current methodology for the preparation of the scale of assessments that were aimed at increasing the contributions of developing countries. Those elements must be kept intact and were not negotiable.

16. The ceiling rate, which had been fixed as a political compromise, was contrary to the principle of capacity to pay and a fundamental source of distortion in the scale of assessments. The General Assembly should therefore urgently review the current arrangement, in accordance with paragraph 2 of its resolution 55/5 C.

17. The Group appreciated the efforts of those Member States that had submitted multi-year payment

plans and honoured their commitments under those plans. Nonetheless, such plans should remain voluntary, should not be used as a means of exerting pressure on Member States that were already facing difficult circumstances, and should absolutely not be one of the factors taken into account when considering requests for exemptions under Article 19.

18. The Group endorsed the recommendation of the Committee on Contributions that the six Member States which had requested exemptions under Article 19 should be permitted to vote until the end of the session.

19. **Mr. Yamamoto** (Japan), recalling that Japan was the second largest financial contributor to the United Nations, said that his delegation supported the principle of capacity to pay. However, the changing world economic situation required the Organization to develop a methodology for the preparation of the scale of assessments that reflected each Member State's current capacity to pay in a more equitable manner, based on the most current, comprehensive and comparable data available. The General Assembly should therefore carry out a review of all elements of the scale methodology at its current session, on the basis of the report of the Committee on Contributions.

20. His delegation endorsed the recommendations of the Committee on Contributions regarding exemptions under Article 19 of the Charter.

21. **Mr. Yarovyi** (Ukraine) said that a fair, balanced and depoliticized approach was needed to reach a consensus on the scale of assessments.

22. With regard to the review of the scale methodology called for in General Assembly resolution 64/248, his delegation understood that the primary purpose of the review was to ensure that the current methodology was being applied in the best way possible. Capacity to pay should remain a basic principle of the methodology used for future scales of assessment, which should be based on the most current, comprehensive and comparable GNI data available.

23. In view of the enduring impact of the global financial crisis in almost every country, efforts should be made to avoid any artificial revision of the scale of assessments. The Committee on Contributions should also seek to make the scale more balanced and transparent. Bearing in mind that significant changes in the GNI of the highest-income States also influenced the assessment rates of other States, irrespective of their capacity to pay, the Committee on Contributions should consider the possibility of establishing a mechanism, within the scale methodology, to avoid substantial changes in Member States' assessments.

24. **Mr. Diallo** (Senegal) said that the Organization's expenses must continue to be apportioned among Member States in accordance with their capacity to pay. Some elements of the scale methodology, such as the use of the same base period for as long as possible, the debt burden adjustment and the low per capita income adjustment, must be kept intact. It was unacceptable that some developing countries, especially least developed countries including Senegal, had seen an exponential increase in their assessments. In that regard, his delegation called on the General Assembly to take into account the fragile economic situation of such countries, in establishing the scale of assessments for 2013-2015. Although the economic crisis had affected all countries, both rich and poor, it should not be used as a pretext to question the principle of capacity to pay or to attempt to change the methodology used for the scale of assessments with a view to increasing the contributions of low-income countries.

25. **Mr. Cumberbatch** (Cuba) said that the attempts of some Member States to undermine the Charter principle of sovereign equality had affected every aspect of the Organization's operations, including the scale of assessments and the methodology by which that scale was prepared. While some were still arguing that the principle of capacity to pay should be relativized, in order to supposedly improve the current methodology, they were in fact seeking to achieve that goal by transferring an increased financial burden to developing countries. The proposed changes were simply a continuation of efforts to reclassify developing countries and deny them access to the international cooperation mechanisms promoted by the United Nations.

26. It was interesting to note that those in favour of supposedly improving the methodology had no intention of addressing the question of the maximum assessment rate, or ceiling, which was the main cause of distortion in the scale of assessments. Any change in the methodology that did not seriously address the abolition of the ceiling made no logical sense.

27. The question of the ceiling aside, the current methodology had proven its effectiveness, as supported by the data for the period 2010-2012. The assessments

of a large number of developing countries, including Cuba, had increased in that base period as a result of their improved macroeconomic performance, while those of some major world economies had decreased. Even so, it was some of the latter countries that were promoting unjust changes in the scale methodology. Although the Assembly would not take any action with regard to the scale of assessments at the current session, his delegation nonetheless intended to follow closely the discussions in that regard.

28. His Government would continue to honour its financial obligations to the Organization, despite the difficulties it faced as a result of the illegal unilateral blockade that had been imposed on Cuba.

29. **Mr. Alomairi** (Kuwait) said that capacity to pay should remain the fundamental criterion in the apportionment of the expenses of the United Nations. The methodology used to determine the capacity to pay must continue to evolve if the Organization was to achieve full justice and transparency in the determination of the assessments. Any increase in the assessments of the developing countries which entailed consequent decrease in those of the developed countries was unacceptable. Yet the current economic and financial crises had led to a significant increase in the rates of assessment of certain developing countries, even though they had not been in any way responsible for causing those crises.

30. His delegation supported the multi-year payment option as a means of enabling Member States to satisfy their obligations to the Organization. It also supported the recommendation of the Committee on Contributions regarding the exemptions requested under Article 19 of the Charter.

31. While the Committee on Contributions should continue to develop the methodology used to determine rates of assessment, there should be no arbitrary increases in the rates of developing countries as that would result in a distortion of the scale.

32. **Mr. Chumakov** (Russian Federation) said that his delegation supported the conclusions of the Committee on Contributions with regard to the exemptions requested under Article 19 of the Charter. Although it was clear that the Committee on Contributions had worked quite intensively during its seventy-first session, the conclusions of its report (A/66/11) did not suggest that any real progress had been made. It was hard to understand why some members of that Committee did not want to fulfil their obligations and define an approach for identifying cases where MERs should be replaced with PAREs, despite the explicit instructions given by the General Assembly in its resolution 64/248. Paragraph 42 of the report of the Committee on Contributions clearly indicated that some members had ignored the Assembly's instructions, based on highly disputed economic theory. That showed the Committee to be either indecisive and lacking determination, or else extremely politicized.

33. It was to be hoped that such difficulties could be overcome during the Committee's seventy-second session, since the report on that session would have a much greater impact on Member States' assessments. The seventy-first session was also the second consecutive session at which the Committee on Contributions had referred to the need to review its working methods. It would be useful to know what had prevented the Committee from completing such a review in the current session.

34. **Mr. Park** Chull-joo (Republic of Korea) said that the current agenda item was more important than ever in the current global economic situation. Recalling the Committee's decision in 2009, following difficult negotiations, to review all elements of the methodology of the scale of assessments with a view to a decision before the end of the sixty-sixth session, as reflected in General Assembly resolution 64/248, his delegation considered that there was room to improve the current scale methodology so that it better reflected the principle of capacity to pay.

35. **Mr.** Jamall **Hassan** (Sudan) said that, when the Committee on Contributions met to assess the contributions of Member States, it should take into account the fact that the Republic of Sudan had lost 70 per cent of its oil revenues following the establishment of the new Republic of South Sudan, resulting in a dramatic decline in its national income.

36. **Mr. Greiver** (Chairman of the Committee on Contributions) said that the Committee on Contributions would take into account all the points raised by delegations during the current session of the General Assembly and would respond to them in its next report. He looked forward to addressing delegations' questions and concerns in informal consultations.

The meeting rose at 11.20 a.m.